



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Andrzej & Anna Sliwa  
DOCKET NO.: 10-23285.001-R-1  
PARCEL NO.: 18-35-227-001-0000

The parties of record before the Property Tax Appeal Board are Andrzej & Anna Sliwa, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,020  
IMPR.: \$35,967  
TOTAL: \$38,987**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story, multi-family dwelling of masonry construction. The dwelling is approximately 18 years old and has 4,077 square feet of living area. Features

include three apartment units, a full basement finished with an apartment and a two-car garage. The property has a 9,295 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board previously under docket number 08-24775.001-R-1. In that 2008 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$47,234 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2008, 2009 and 2010 are within the same general assessment period for Lyons Township. (86 Ill.Admin.Code §1910.90(i)).

For the 2010 appeal, the appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the 2010 total assessment for the subject of \$38,987 (\$3,020 for land and \$35,967 for the improvement). The subject's assessment reflects a market value of \$436,096 or \$106.96 per square foot of living area, including land when applying the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not demonstrate that a change in the assessment is warranted.

The Property Tax Appeal Board takes notice that it rendered a decision under docket number 08-24775.001-R-1 lowering the total assessment of the subject property to \$47,234. The Property Tax Appeal Board also rendered a decision in 09-31542.001-R-1 with a total of \$38,987. The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the

assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so from the 2008 decision would result in an increase in the assessment which is not supported by the record.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2010 assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member



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Member

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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 24, 2015



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.